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Media Coverage Report

**Media Coverage Summary: AAP Quotes & Mentions in
Relation to IRS Ruling Breast Pumps as Tax Deductible**

February 10, 2011

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PRINT AND ONLINE COVERAGE

Associated Press*

** This Associated Press story was reprinted in the [Washington Post](#), [Boston Globe](#), [Yahoo News](#), [MSNBC Money](#), [Huffington Post](#), and a variety of local outlets*

IRS SAYS BREAST PUMPS TAX DEDUCTIBLE EXPENSE

By STEPHEN OHLEMACHER

The Associated Press

Thursday, February 10, 2011; 1:45 PM

www.washingtonpost.com/wp-dyn/content/article/2011/02/10/AR2011021003597.html

WASHINGTON -- The cost of breast pumps will now be considered tax-deductible medical expenses under a ruling issued by the Internal Revenue Service Thursday.

The ruling, long sought by advocates, means that women will be able to use money set aside in pretax spending accounts to buy the pumps and related equipment, which can cost several hundred dollars. For women without flexible spending accounts, the cost of pumps will be tax deductible if their total medical costs exceed 7.5 percent of adjusted gross income.

Previously, the IRS considered breast pumps to be feeding equipment, not medical devices. However, the American Academy of Pediatrics argued that breastfeeding has many medical benefits for both mother and baby. Advocates hope that making breast pumps more affordable will enable more women to breastfeed longer.

The American Academy of Pediatrics recommends that women breastfeed their babies for at least a year.

"Unfortunately, due to financial restraints and work demands, not all women are afforded the opportunity to nurse their children, despite the proven health benefits," the academy said in a 2009 letter to IRS Commissioner Doug Shulman that was also signed by nine other medical groups. "In order to continue to breastfeed successfully, millions of mothers working outside the house require a breast pump."

Last year, 45 members of Congress wrote the IRS to protest its classification of breast pumps. On Thursday, several issued a statement praising the new ruling. They were [Rep. Sander Levin](#), D-Mich., [Rep. Carolyn Maloney](#), D-N.Y., [Sen. Jeff Merkley](#), D-Ore., and [Sen. Tom Harkin](#), D-Iowa.

"Today's decision is a huge victory for nursing mothers everywhere. Modern medicine has documented numerous health benefits linked to breastfeeding, including a reduced risk of illness in infants and a reduced risk of cancer in mothers," the lawmakers said in a statement. "And because breastfeeding is so effective in preventing disease, it also happens to save billions in health care costs."

** This New York Times story was the top story in the AAP SmartBrief for February 11, 2011*

BREAST-FEEDING SUPPLIES WIN TAX BREAKS FROM I.R.S.

By DAVID KOCIENIEWSKI

Published: February 10, 2011 (February 11, 2011 on pg. B4 of print edition)

www.nytimes.com/2011/02/11/business/11breast.html

Ending a long-running dispute with pediatricians and breast-feeding advocates, the [Internal Revenue Service](#) announced Thursday that it would grant nursing mothers a tax break on pumps and other breastfeeding supplies.

The ruling, which will affect expenses incurred starting in 2010, will allow mothers to use pretax money from their flexible spending accounts to cover the cost of breast pumps and other supplies. Those without flexible spending accounts may deduct breast-feeding costs if their total unreimbursed medical expenses exceed 7.5 percent of their adjusted gross income and they itemize.

Breast-feeding advocates said the new policy would help millions of working mothers continue breast-feeding after returning to the workplace, and improve the health of infants who receive antibodies from the breast milk.

“Now, more women will be able to pass on the health benefits of breast-feeding to their babies, which include protections against asthma and other respiratory illnesses, bacterial and viral infections, and obesity, among other ailments,” said Dr. O. Marion Burton, president of the [American Academy of Pediatrics](#).

A study by Harvard Medical School last year showed that if 90 percent of mothers followed the standard medical advice of feeding infants only breast milk for their first six months, the United States could save \$13 billion a year in health care costs and prevent the premature deaths of 900 infants each year from respiratory illness and other infections.

But as recently as last year, the I.R.S. rebuffed those arguments. The I.R.S. code considers nutrition a necessity rather than a medical condition, and the agency’s analysts said they viewed breast milk as nothing more than a healthy food — meaning that breast pumps, bottles and pads were no more deserving of a tax break than a vegetable steamer.

In a [letter](#) reversing that ruling, Douglas H. Shulman, the I.R.S. commissioner, made no mention of the positive health effects of breast milk, but said that pumps and other equipment should be considered a medical expense because “they are for the purpose of affecting a structure or function of the body of the lactating woman.”

I.R.S. officials declined to elaborate. But studies show that breast-feeding is also beneficial for the nursing mother, helping her avoid Type 2 diabetes, ovarian cancer, breast cancer and postpartum depression.

Whatever the rationale for the policy change, breast-feeding advocates say it will make it easier for millions of women to heed the prevailing medical advice.

To continue breast-feeding once they return to the workplace, many mothers need to use pumps to extract milk, which can be chilled and fed by bottle to the child later. The pump and the accessories needed to store milk cost about \$500 to \$1,000 for most mothers over the course of a year, according to the United States Breastfeeding Committee.

A survey by the [Centers for Disease Control and Prevention](#) found that about 75 percent of the 4.3 million mothers who gave birth in 2007 started breast-feeding. By the time the baby was 6 months old, the portion dropped to 43 percent, and on the child's first birthday, to 22 percent.

The I.R.S.'s initial refusal to classify breast-feeding as a medical expense has frustrated women's health advocates and pediatricians for years, especially since the federal government offers tax breaks on items like acne cream and denture adhesive. After a news [report](#) last fall about the I.R.S. turning down a nursing mother's effort to use pretax funds for a breast pump, Representative [Carolyn Maloney](#), a New York Democrat, and 55 other members of Congress wrote to Mr. Shulman asking him to revise the policy.

Robin W. Stanton, chairwoman of the United States Breastfeeding Committee, called the announcement a major victory for mothers, infants and America.

"It is critical to our nation's health that the majority of American women are supported in their decision to breast-feed: the health, psychosocial, economic, and environmental benefits are undeniable," she said.

Reuters*

**This story was also re-published in the [Chicago Tribune](#)*

BREAST-FEEDING SUPPLIES DEDUCTIBLE, IRS RULES

By Linda Stern and Susan Heavey
WASHINGTON | Thu Feb 10, 2011 4:21pm EST

www.reuters.com/article/2011/02/10/us-usa-breastpumps-idUSTRE7194MT20110210

WASHINGTON (Reuters) - Breast pumps and other lactation supplies are now tax deductible as medical expenses, the Internal Revenue Service said on Thursday, reversing a long-held position.

The new ruling means that families can use pre-tax funds from their flexible spending accounts and health savings accounts for these supplies. Breast pumps typically cost more than \$200 and, along with supplies, can run as high as \$1,000 in the first year of a baby's life.

Last year, the American Academy of Pediatrics asked the IRS to allow this deduction, but the agency initially refused.

"The IRS didn't really figure this would be a medical need versus a social or cosmetic need," Dr. Richard Schanler, head of the physician group's breast-feeding committee that has been lobbying for years for the deduction.

Health experts around the world have agreed that breast milk is the best choice for babies when possible given its ability to help ward off infection and prevent chronic diseases.

Pumps are used by mothers whose premature newborns are too small to suckle but more often by women who are returning to work but still want to provide breast milk for their children.

The IRS, in a statement, said the agency changed course after concluding breast pumps were equivalent to obstetric care and affected a woman's body. The rule takes effect for 2010 tax filings, due April 18.

Medical expenses are not deductible until they exceed 7.5 percent of adjusted gross income. Since most mothers incur this expense in the same year that they are also piling up expenses involved in pregnancy and childbirth, their total healthcare spending could put them over the top for the deduction.

While the move may not significantly boost pump sales, it could encourage some women who are reluctant to spend hundreds of dollars on an electric breast pump and related supplies.

Pump makers include Avent, part of Koninklijke Philips Electronics NV, and Energizer Holdings Inc's Playtex as well as Medela, Ameda and Evenflo Co Inc.

Being able to deduct hundreds of dollars in pumps and supplies could benefit those deciding whether to get a pump and continue with breast milk or turning to baby formula, Schanler, a neonatologist at Cohen Children's Medical Center of New York, told Reuters.

"It will be a help," he said. "It's also acknowledging the importance of breast milk in helping our children."

(Reporting by Linda Stern and Susan Heavey; Editing by [Vicki Allen](#); editing by Carol Bishopric)

Bloomberg

BREAST PUMP BUYERS GAIN TAX ADVANTAGE IN IRS RULING

By Richard Rubin - Feb 10, 2011 5:37 PM ET Thu Feb 10 22:37:26 GMT 2011

www.bloomberg.com/news/2011-02-10/breast-pump-purchasers-gain-new-tax-advantage-in-irs-ruling.html

Breast pumps and associated supplies will be considered medical equipment eligible for the same tax breaks as contact-lens solution, bandages and [prescription drugs](#), the [Internal Revenue Service](#) said.

U.S. taxpayers can seek reimbursement for the cost of pumps through pretax flexible spending arrangements and health savings accounts, effective immediately.

“Like obstetric care, they are for the purpose of affecting a structure or function of the body of the lactating woman,” the IRS said in an announcement released today.

As with other medical expenses, such costs can be deducted if total medical expenses exceed 7.5 percent of adjusted gross income. The deduction can be taken on 2010 returns; as a result of last year’s health care law, that threshold will increase to 10 percent in 2013.

Breast-feeding advocates, including the [American Academy of Pediatrics](#), had been encouraging the IRS to change its previous position and make this ruling.

Health Benefits

O. Marion Burton, the group’s president, said breast feeding provides health benefits for women and their children.

“The IRS has finally acknowledged this medical fact, and we applaud them for changing their regulations accordingly,” he said in a statement.

Manufacturers of breast pumps include Amsterdam-based Koninklijke Philips Electronics N.V., which makes the Avent brand. Shares traded in [New York](#) fell 0.13 percent today, to \$31.84.

[Energizer Holdings Inc.](#) of [St. Louis](#) makes breast pumps under its Playtex brand. Its shares decreased 0.06 percent today, to \$68.25.

Another large manufacturer, Medela Inc., is owned by a family in Switzerland, according to the company’s Web site.

Representative Carolyn Maloney of New York and Senator [Jeff Merkley](#) of [Oregon](#), both Democrats, introduced bills in 2009 that would have made the same change that the IRS made today.

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Accounting Today

IRS REVERSES STANCE ON BREAST PUMPS

By Michael Cohn
Washington, D.C. (February 10, 2011)

www.accountingtoday.com/news/IRS-Reverses-Stance-Breast-Pumps-57256-1.html

The Internal Revenue Service has done a turnaround on the deductibility of breast pumps as medical expenses.

The IRS issued [Announcement 2011-14](#) on Thursday, advising the public that expenses for breast pumps and other supplies that assist lactation may be deducted as medical expenses or reimbursed under a flexible spending arrangement or similar plan.

The agency came in for considerable criticism last fall when it decided that breast pumps and other breast-feeding supplies could not be paid for with money from mothers' tax-exempt flexible spending accounts and health reimbursement accounts (see [IRS Denies Tax Break for Breast Pumps](#)).

The American Academy of Pediatrics had requested that breast-feeding costs be reclassified as medical care expenses that would qualify for reimbursement with the accounts, and media coverage of the IRS's decision provoked outrage among women's groups.

The health care reform law that was approved last year placed strict limits on the types of pharmaceuticals and medical expenses that could be paid for with health reimbursement accounts and flexible spending accounts.

According to the IRS announcement on Thursday, the IRS has concluded that breast pumps and supplies that assist lactation are medical care under Section 213(d) of the Tax Code because, like obstetric care, they are for the purpose of affecting a structure or function of the body of the lactating woman. Therefore, if the remaining requirements of Section 213(a) are met (for example, the taxpayer's total medical expenses exceed 7.5 percent of adjusted gross income), expenses paid for breast pumps and supplies that assist lactation are considered to be deductible medical expenses.

Amounts reimbursed for these expenses under flexible spending arrangements, Archer medical savings accounts, health reimbursement arrangements, or health savings accounts are not considered to be income to the taxpayer, according to the IRS.

The IRS plans to revise Publication 502, Medical and Dental Expenses, to include this information.

The decision was hailed by a group of four lawmakers who had [written](#) to IRS Commissioner Doug Shulman last November along with 41 other lawmakers, urging him to reverse the IRS decision.

"Today's decision is a huge victory for nursing mothers everywhere," said Rep. Sander Levin, D-Mich., Carolyn B. Maloney, D-N.Y., Sen. Jeff Merkley, D-Ore., and Tom Harkin, D-Iowa, in a statement. "Modern medicine has documented numerous health benefits linked to breastfeeding, including a reduced risk of illness in infants and a reduced risk of cancer in mothers. And because breastfeeding is so effective in preventing disease, it also happens to save billions in health care costs. We thank the IRS for their careful consideration and quick response."

Pediatricians were also enthusiastic about the IRS decision. "It's fabulous," said Dr. Richard J. Schanler, chair of the American Academy of Pediatrics Section on Breastfeeding. "I take care of premature babies in neonatal intensive care units, and the mothers have to pump with an electric breast pump to maintain their milk supply, sometimes for several months, because their babies are too small to suckle at the breasts, so this is a tremendous help for them. Also it's an even bigger help, in terms of numbers, for mothers who are trying to return to work who need to maintain their milk supply."

Dr. Schanler noted that exclusive breast milk feeding should be continued for at least six months and then it should be the major milk source for the baby thereafter. "We're talking about a year or more that if the mother is returning to work she will need to have a breast pump, and an electric breast pump is the way to get the best milk volume without hurting her breasts," he said. "It really is medical equipment when you think of the premature babies and the babies in hospitals in intensive care units. But then when you think about the full-term baby, the benefits of breastfeeding and the risks of not breastfeeding are so great that we are talking about medical care to provide that milk for them to keep them from developing infections and chronic diseases."

American Academy of Pediatrics president O. Marion Burton also praised the IRS decision.

"The American Academy of Pediatrics hails the Internal Revenue Service ruling today that recognizes breast pumps and breastfeeding supplies as medical expenses worthy of reimbursement through flexible spending accounts," said Dr. Burton in a statement. "Today's IRS ruling providing favorable tax treatment for the purchase of breast pumps and breastfeeding equipment marks an important victory for the health of women and children across the country by making breastfeeding a more practical option for new and working mothers. For years, the AAP has been urging the IRS to recognize that breast milk is not just the best and most natural food for infants; it confers well-documented health benefits on both baby and mother that cannot be obtained any other way. The IRS has finally acknowledged this medical fact, and we applaud them for changing their regulations accordingly."

Daily Mail UK

VICTORY FOR MOTHERS AS BREAST PUMPS ARE NOW CLASSED AS TAX DEDUCTIBLE MEDICAL EXPENSES

By Daily Mail Reporter

Last updated at 2:27 AM on 11th February 2011

www.dailymail.co.uk/health/article-1355833/Victory-mothers-breast-pumps-classed-tax-deductible-medical-expenses.html

Mothers will now have the option to breast feed for longer after the IRS ruled that costly breast pumps can now be considered as tax-deductible medical expenses.



Previously the pumps were considered merely as feeding devices but the new ruling means that women can use money set aside in pre-tax spending accounts to pay for them.

The pumps and their related equipment can cost several hundred dollars and it is hoped that by classifying them as medical devices women will have the opportunity to breastfeed for longer.

Tax-Deductible: Mothers will now be able to

breastfeed for longer now that costly breast pumps can be bought using money in pre-tax spending accounts

The ruling, long sought by advocates, means that for those mothers without flexible spending accounts, the cost of pumps will be tax deductible if their total medical costs exceed 7.5 per cent of adjusted gross income.

The American Academy of Paediatrics argued that breastfeeding has many medical benefits for both mother and baby and so should be classed under medical devices.

They recommend that mothers breast feed their babies for at least a year.

In a letter to IRS commissioner Doug Shulman, the academy said: 'Unfortunately, due to financial restraints and work demands, not all women are afforded the opportunity to nurse their children, despite the proven health benefits.

'In order to continue to breastfeed successfully, millions of mothers working outside the house require a breast pump.'

The 2009 letter was also signed by nine other medical groups.

Last year, 45 members of Congress wrote to the IRS to protest its classification of breast pumps.

They released a statement today praising the new ruling. It said: 'Today's decision is a huge victory for nursing mothers everywhere. Modern medicine has documented numerous health benefits linked to breastfeeding, including a reduced risk of illness in infants and a reduced risk of cancer in mothers.

'And because breastfeeding is so effective in preventing disease, it also happens to save billions in health care costs.'

USA Today's "On Deadline"

IRS OKs TAX DEDUCTION FOR BREAST PUMPS

By Douglas Stanglin, USA TODAY

February 10, 2011 12:55 PM

<http://content.usatoday.com/communities/ondeadline/post/2011/02/irs-oks-tax-deduction-for-breast-pumps/1>

The IRS says the cost of breast pumps will now be considered tax deductible medical expenses, the Associated Press reports.

Previously, the IRS considered breast pumps to be feeding equipment, not medical devices.

The American Academy of Pediatrics has long argued that breastfeeding has many medical benefits for both mother and baby. Advocates hope that making breast pumps more affordable will enable more women to breastfeed longer, the AP notes.

The ruling means that women will be able to use money set aside in pretax spending accounts to buy the pumps and related equipment, which can cost several hundred dollars.

For women without flexible spending accounts, the cost of pumps will be tax deductible if their total medical costs exceed 7.5% of adjusted gross income.

CBS Atlanta

BREAST PUMPS BECOME TAX WRITE-OFFS

IRS Now Considers Breast Pumps Tax-Deductible Medical Expense

by Blake Clancy, CBS Atlanta Producer

POSTED: 6:12 am EST February 11, 2011 UPDATED: 6:19 am EST February 11, 2011

www.cbsatlanta.com/news/26830715/detail.html

ATLANTA -- New moms will be able to write off the price of breast pumps on their tax returns. The IRS says the cost of breast pumps will now be considered a tax-deductible medical expense.

The American Academy of Pediatrics fought for the change in hopes of making the expensive equipment more affordable.

The academy said studies have shown the health benefits of nursing for both mother and baby.

BLOG COVERAGE

NPR's "Shots" Blog*

**This blog was reproduced on local NPR affiliate sites.*

BREASTFEEDING GETS A BOOST AMID THE HEALTH POLICY WARS

by Julie Rovner

08:56 am February 11, 2011

www.npr.org/blogs/health/2011/02/11/133663903/breastfeeding-gets-a-boost-amid-the-health-policy-wars?ps=cprs

With the House expected to vote to [defund](#) last year's health overhaul law and frequent battles in the Senate over repealing the law all together, things have been pretty ugly here in Washington.

But this week brought a small win for moms. A group of [lawmakers](#) are celebrating a decision by the [Internal Revenue Service](#) to allow women to deduct the cost of breast pumps and other breastfeeding supplies.

The policy change means that from now on, taxpayers will be able to get back the money shelled out for breastfeeding supplies, which can cost [hundreds of dollars](#).

It's not super easy (is anything dealing with the IRS easy?) But women in the know can now get reimbursed if they use money from their Health Savings Accounts or Flexible Spending Accounts. Or, they can deduct the costs from their income taxes — if they have other medical expenses that make up more than 7.5 percent of their income.

"This is good news for nursing moms, and a welcome recognition of scientific fact by the IRS: breastfeeding has significant health benefits," said [Rep. Carolyn Maloney](#) (D-NY), who has led the charge for over a decade. Previously, breastfeeding supplies weren't deductible because the IRS considered them a nutritional expense, rather than a medical one.

The change was also lauded by the [American Academy of Pediatrics](#). "For years, the AAP has been urging the IRS to recognize that breast milk is not just the best and most natural food for infants; it confers well-documented health benefits on both baby and mother that cannot be obtained any other way," AAP President Dr. O. Marion Burton said in a statement.

Rep. Maloney was the lead sponsor of a [1999 law](#) that expressly permits breastfeeding on federal property.

But apparently not everyone got the message. The *Washington Post* [reported](#) earlier this week that a woman attempting to breast-feed her baby on a bench at the [Hirshhorn Art Museum](#) (part of the federal Smithsonian complex) was asked by a security guard to do it in the ladies' restroom instead. When she said there was no place to sit in the restroom, the guard "told her to try sitting on the toilet."

In response, a number of breast-feeding mothers are planning a "nurse-in" at the museum this weekend. And it's now tax-deductible.

The Wall Street Journal, "The Juggle" Blog

BREAST PUMPS NOW DEDUCTIBLE, IRS SAYS

By Rachel Emma Silverman

<http://blogs.wsj.com/juggle/2011/02/10/breast-pumps-now-deductible-irs-says/>

In good news for nursing mothers, the IRS just [announced today](#) that breast pumps and other "supplies that assist lactation" may be deductible medical expenses or can be reimbursed under flexible-spending accounts or health-savings accounts.

The ruling is effective immediately and expenses can be used for 2010 returns, an IRS spokeswoman said.

Until now, as we've [posted before](#), nursing mothers [couldn't use flexible-spending accounts](#) to pay for breast pumps and other nursing supplies because the [IRS said that breastfeeding](#) didn't have enough health benefits to qualify as medical or preventative care.



Now, though, the IRS says that like obstetric care, nursing supplies are “for the purpose of affecting a structure or function of the body of the lactating woman.” Breast pumps and attachments and “other related equipment and supplies that are used in breastfeeding” may be eligible, the IRS spokeswoman said, but “before claiming the medical deduction, taxpayers should assess whether an item is used primarily for extracting milk or for other purposes,” she added. More guidance may be forthcoming in the IRS’s revised

publication 502, [Medical and Dental Expenses](#), available at [IRS.gov](#).

The new ruling means that families can use pretax funds from their flexible spending accounts and health savings accounts for pumps and other supplies. Medical expenses, meanwhile, are not deductible until they exceed 7.5 percent of adjusted gross income. Breast pumps typically cost more than \$200 and, along with supplies, can run as high as \$1,000 in the first year of a baby's life, [Reuters reports](#).

The [American Academy of Pediatrics](#), which encourages new mothers to breastfeed and had long-sought the IRS ruling, praised today's decision, saying the new tax treatment makes “breastfeeding a more practical option for new and working mothers.”

Forbes Blog

TAX VICTORY FOR BREAST-FEEDING MOTHERS

By ASHLEA EBELING
Feb. 10 2011 - 3:30 pm

<http://blogs.forbes.com/ashleaebeling/2011/02/10/tax-victory-for-breast-feeding-mothers/>



The Internal Revenue Service [announced today](#) that you can use pre-tax flexible spending account money to buy a breast pump and related lactation supplies, reversing a stingy position. After all, other kinds of medical equipment, like crutches and hearing aid batteries qualify for the tax break.

It's good news for working moms. According to the American Academy of Pediatrics, which advocated for the change in a [letter](#) to Internal Revenue Service Commissioner Douglas Shulman last year, the old policy left “millions of working mothers without the financial assistance to obtain a breast pump and continue nursing their children.” That was a problem because nursing provides numerous health benefits to mother and child, the letter said.

The U.S. Lactation Consultant Association also wrote Shulman [a letter](#): “Without the availability of a quality pump, millions of mothers may be forced to wean prematurely.”

The IRS position was that breast pumps were feeding devices, not medical devices that would be covered as medical expenses. What finally got the IRS to change its mind? [More letters](#), this time from a group of senators and representatives, led by senators Jeff Merkley (D-Or.) and Tom Harkin (D-IA) and representatives Sander Levin (D-MI) and Carolyn Maloney (D-NY).

The new position makes sense, especially given that the Federal Drug Administration regulates breast pumps as a medical device. “It’s important for federal agencies to be consistent on anything to do with breastfeeding,” says Marsha Walker, director of public policy for the Lactation Consultant Association (and a registered nurse and lactation consultant).

Under the old policy, if a mother had wanted to use her FSA to buy a breast pump she couldn’t use it unless she got special permission from her insurer and had an underlying medical condition that required its use. That happened rarely.

One problem: “Supplies” is rather open-ended. Milk collection kits and tools used to help babies latch on, would certainly count, maybe even a Boppy nursing pillow. But an antique embroidered footstool? Might be comfortable, but don’t push it.

“What we can say for sure is that the breast pumps are allowed,” says Walker. “That is very helpful for mothers. It’s hard enough for mothers going back to work and in an economy like this. Everything helps.”

For how the FSA rules have changed for over-the-counter meds for 2011, [click here](#).

CNN Moneywatch “Family Finance” Blog

FINALLY: A TAX BREAK FOR BREASTFEEDING MOTHERS

By Sarah Lorge Butler | Feb 11, 2011 |

<http://moneywatch.bnet.com/saving-money/blog/family-finance/finally-a-tax-break-for-breastfeeding-mothers/3980/>

Nursing mothers got a break yesterday. No, it wasn’t a miracle cure to get Junior to sleep through the night, but some love from the IRS, of all places. The agency ruled that the cost of breast pumps and lactation supplies can be reimbursed through [flexible spending accounts](#) or counted toward a medical deduction.



To start deducting medical expenses, your medical and dental costs have to exceed 7.5% of your adjusted gross income. But in the year you have a baby - with the obstetric care, childbirth preparation classes, pediatrician visits, and now the breast pump - you might get to that threshold faster than you think.

It's about time. The [American Academy of Pediatrics](#) has long advocated for this change to the tax code. "For years, the AAP has been urging the IRS to recognize that breast milk is not just the best and most natural food for infants; it confers well-documented health benefits on both baby and mother that cannot be obtained any other way," AAP said in a statement. "The IRS has finally acknowledged this medical fact, and we applaud them for changing their regulations accordingly." The statement goes on to say that as many as 45% to 50% of mothers return to work within six months after giving birth; this ruling may enable them to continue breastfeeding longer.

Frankly, it seemed biased against mothers not to have included lactation supplies. Why were vasectomies and weight-loss programs considered allowable medical expenses, but not equipment to support breastfeeding? (And as any ravenous nursing mother will tell you, breastfeeding could qualify as a weight-loss program.) "It seemed a little bit arbitrary and capricious that they didn't allow it," says Barbara Kogen, CPA, a partner with the firm NSBN LLP in Beverly Hills, California, "because all other types of medical equipment, like hearing aid batteries, are deductible. The service finally realized it was more of a medical need and part of medical care."

Kogen reminds taxpayers that the change is retroactive to 2010, so go back and check your receipts as you prepare your 2010 return. If you're on the borderline for qualifying for a medical deduction, this change in rules might push you over the limit, as anyone who has ever been in the market for a hospital-grade [pump](#) understands. Those suckers can cost \$350 and up.

I had a conversation with Michelle Eldridge, IRS spokeswoman, for a little clarification on exactly what's included. "So, um, are the creams, and say, nursing bras, do they qualify as medical expenses?" I asked her. Her response: "What the IRS recently reviewed was whether both breast pumps and supplies used in breastfeeding may qualify as medical expenses. What we concluded is that they can qualify as medical care because they affect the structure and function of the body," Eldridge said. "When looking at the supplies, what really is included in this is any item used primarily for extracting milk."

Extraction only. OK, so no go on the [Lansinoh cream](#) or the breathable Mommy [undergarments](#) from Title Nine sports. But all those pump and related parts, add 'em up. For any mother who has ever pumped in a workplace restroom to give her infant the added health benefits of breastmilk, the IRS, finally, feels your pain.

Boston Globe's "Daily Dose" Blog

BREAST PUMPS TAX DEDUCTIBLE: WHAT HEALTH EXPENSES AREN'T

Posted by Deborah Kotz February 11, 2011 07:30 AM

www.boston.com/lifestyle/health/blog/dailydose/2011/02/breast_pumps_ta.html

I think it's smart that the Internal Revenue Service decided to allow [breast pumps](#) to be considered tax deductible medical expenses on Thursday after initially deciding that they weren't. What this means is that nursing mothers with flexible health spending accounts can use any pre-tax dollars that they set aside for these accounts to buy nursing pumps and other breast feeding supplies.

(Those without flexible spending accounts can deduct the cost of pumps if their total medical costs exceed 7.5 percent of adjusted gross income.)

The [letter](#) that the IRS commissioner sent to Congress didn't specify the nature of the other tax-deductible nursing supplies but -- having nursed three kids myself -- I'm thinking maybe nipple creams and nursing pillows that attach around your waist.

The American Academy of Pediatrics supports the IRS's decision to make breast pumps tax deductible with the explanation that breastfeeding has many medical benefits for both mother and baby. More affordable breast pumps could enable more women to breastfeed, especially when they go back to work.

That's all well and good but what about those other health care expenses that didn't make the cut this year?

That includes dental floss, toothbrushes, and feminine care products. I'm not sure why the government doesn't consider cavity and gum disease prevention to be a form of preventive health care. Nor can I fathom why birth control pills and pregnancy tests can be deducted but not tampons.

Gym memberships aren't deductible either even though the government keeps encouraging us to exercise. Nor are weight loss programs for "general health."

Christian Science practitioner's fees can be deducted. So can a chiropractor's and an acupuncturist's. But don't try to deduct your marriage or family counselor's even if you argue that the counseling is important for your psychological health.

If all of this is giving you a headache, take a Tylenol or Advil. Just don't try to deduct them -- unless you have a doctor's note. That's what's now required this year to deduct over-the-counter drugs.

Here's a [full list](#) of what's covered and what's not for 2011.

"Babble" Parenting Blog

BREAST PUMPS NOW TAX DEDUCTIBLE

Posted by Madeline Holler February 11, 2011 at 9:30 AM

<http://blogs.babble.com/strollerderby/2011/02/11/breast-pumps-now-tax-deductible/>



Save your receipts, pregnant and recently post-partum mamas. Because breastfeeding supplies — including really fancy pumps! — are now tax deductible.

The IRS finally came around to what advocates, including the American Academy of Pediatrics, have said for years: breast pumps are medical supplies, not just something fun to include on a baby registry.

As such, you're able to write them off.

There are two ways to benefit from the new tax law regarding breast pumps. Either use money that has been set aside in a flexible spending account or include the cost under medical supplies when preparing this year's taxes. Note that in order to deduct the cost on your taxes only if all medical expenses total more than 7.5 percent of your adjusted gross income.

For most women, the flex account option is the way to go.

In a statement praising the new rule, lawmakers said this [via the [Washington Post](#)]: "Today's decision is a huge victory for nursing mothers everywhere. Modern medicine has documented numerous health benefits linked to breastfeeding, including a reduced risk of illness in infants and a reduced risk of cancer in mothers. And because breastfeeding is so effective in preventing disease, it also happens to save billions in health care costs."

Good breast pumps can be pretty expensive. Do you think being able to write them off or purchase them with pre-tax funds will be helpful? Since part of the argument for changing IRS rules was that it would encourage women to breast feed — or breast feed for longer — do you think it will? Or will this just help women who would have nursed and pumped either way?